

**Town of Dagsboro**  
**P.O. Box 420**  
**Dagsboro, DE 19939**  
**Phone: (302) 732-3777**  
**Fax: (302) 732-3907**

**2022 Gross Rental Receipts**  
**(January 1 – December 31)**

Name of Property Owner: \_\_\_\_\_

Dagsboro Rental License #: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Address of Rental Property: \_\_\_\_\_

Name of Renter: \_\_\_\_\_

Renter Phone Number: \_\_\_\_\_

Name of Realtor, agent, or other collecting rental money: \_\_\_\_\_

Gross Rental Receipts for Twelve (12) Month Period:

From: January 1, \_\_\_\_\_  
Year

To: December 31, \_\_\_\_\_  
Year

Total Gross Rental Receipts: \_\_\_\_\_

(Amount of rent collected from Jan 1 – Dec 31)

Total Gross Receipts x 3% Rental Tax: \_\_\_\_\_

(Amount of enclosed check)

**Make Check Payable to: Town of Dagsboro**  
**Tax Due by February 1**

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS) HAS BEEN EXAMINED BY ME AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS A TRUE AND COMPLETE RETURN.

\_\_\_\_\_  
Signature of Payer or tax Agent

\_\_\_\_\_  
Date

NOTE: Failure to file this form and remit the tax by required due date will make you liable for interest at the rate of 1.5% per month on the amount of the tax due until such debt is fully paid.

*Town of Dagsboro, DE  
Monday, September 26, 2022*

## Chapter 243. Taxation

### Article II. Gross Receipts Rental Tax

#### § 243-11. Rental tax report form; time period for filing and payment of tax.

Every person receiving any rent on which the tax is imposed shall be obligated to file, or have filed by a designated agent, a rental tax report form with the Town Clerk and to pay the Town Clerk, for use of the Town, the amount of tax due the Town as follows: The tax on rent received in any year for occupancy which occurs during the period from January 1 through December 31 of that year shall be due and payable on or before the following February 1. For the initial year of implementation, the tax shall be July 1, 2006, through December 31, 2006.

#### § 243-12. Responsibility of owner/agent to obtain form.

The rental tax report form shall be furnished by the Town Clerk to the owner of the rental property, or designated agent thereof, at the time of issuance of the license required by the Town. It is the responsibility of the owner of the rental property to obtain a rental tax report form from the Town Clerk.

#### § 243-13. Form to be kept confidential.

The contents of the rental tax report form shall be kept confidential by the Town as permitted by applicable state and federal law.

#### § 243-14. Violations and penalties; nonrenewable of rental license.

Any person obligated to pay the tax imposed and assessed by this article who fails or refuses to file the required rental tax report form and to remit the tax required to be paid within the time and the amount specified, unless it is shown that such failure is due to reasonable cause, shall be charged, in addition to the amount of tax owed the Town, interest thereon at the rate of 1 1/2% per month until such debt is fully paid. If such debt remains unpaid by the time of expiration of the license to rent the property concerning which the rental tax has not been paid, a renewal rental license shall not be issued with regard to such property. For any violation of this article or for the failure to pay the tax due pursuant to this article, the person receiving rent and/or the owner of the premises shall be subject to a penalty of not less than \$50 and not more than \$500 per day and shall pay the cost of prosecution, including the Town's reasonable attorney's fees. Each day that such violation continues shall be deemed a separate offense punishable by like fine or penalty. The Town may proceed to collect delinquent and unpaid taxes by suit or other legal means.

#### § 243-15. Implementation of rental tax program; duties of Town Clerk.

For purposes of initial implementation of the rental tax program of this article, the Town Clerk is authorized and directed to send to each property owner notification of the adoption of the Gross Receipts Rental Tax Ordinance on or before August 1, 2006. The Town Clerk is further authorized and directed to take any steps deemed necessary to ensure the full compliance with the provision of this article and to ensure that such provisions will be carried out in a fair and consistent manner. These steps shall include appropriate efforts to gain the fullest possible cooperation on the part of all rental agencies licensed to do business in the Town.